IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY THIRD DAY OF JUNE
TWO THOUSAND AND FOUR

PRESENT
THE HON'BLE MR JUSTICE BILAL NAZKI
and
THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION NO : 24034 of 1997

Between:
M/s. V.K. Abdul Jabbar Sahib Son,
Vellore-632 006, Tamil Nadu, rep. by its Manager & Power of Attorney Holder,P.Venkatraj.

..... PETITIONER

AND
1 The Vice-Chairman & Managing Director, A.P. Forest Development Corporation Ltd.,Hyderabad.
2 The Divisional Forest Officer, Telangana Region, Hyderabad.
3 The Commissioner of Commercial Taxes Andhra Pradesh, Hyderabad.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to to issue an appropriate Writ, Order or direction, particularly one in the nature of a Writ of Mandamus, declaring the impugned instructions issued by the 1st respondent in his letter No.18.16/97/22/ST, Dt:4.7.97 and the clarification issued by the 3rd respondent in CCT's Ref.AI(3)/2118/97, DT:3-7-1997 as illegal, unconstitutional, unjustified, arbitrary in the facts and circumstances ofth case and consequently direct the 2nd respondent to treat the sale fo Beedi Leaves as inter-State sale under Sec.3(a) of the CST Act and not to collect tax on collection charges and Royalty paid by the petitioner for plucking Beedi leaves from the Forest.

For the Petitioner:MR.A.K.JAISWAL, Advocate.

For the Respondent No.1 : Mr.Sri Ram Krishna Moorthy, Standing Counsel for A.P.F.D.C.

For the Respondent No.: GP FOR FORESTS

The Court Made the Following :

ORDER : (Per Sri Bilal Nazki, J).

It is submitted that the matter is covered by a judgment of this Court reported in *V.K.Abdul Jabbar Sahib Son Vs. Vice-Chairman and Managing Director, A.P.Forest Development Corporation, Hyderabad & others*[1]. Following the same judgment, the Writ Petition is dismissed. No costs.

ASST.REGISTRAR

23rd June, 2004.

//True Copy//

SECTION OFFICER

ajr.

To:

1 The Vice-Chairman & Managing Director, A.P. Forest Development Corporation Ltd.,Hyderabad.
2 The Divisional Forest Officer, Telangana Region, Hyderabad.
3 The Commissioner of Commercial Taxes Andhra Pradesh, Hyderabad.
4 Two C.Cs. to the Government Pleader for Forests, High Court buildings, Hyderabad (O.U.T).
5 Two C.D. copies.

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[1] 1998(2) ALD 309.